

KASOWITZ, BENSON, TORRES & FRIEDMAN LLP

1633 BROADWAY

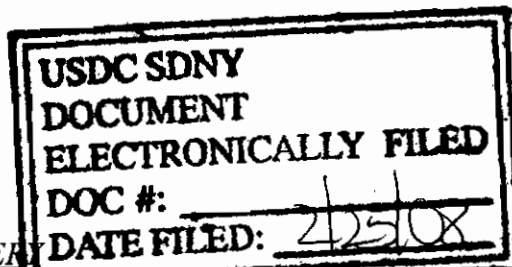
NEW YORK, NEW YORK 10019-6799

212-506-1700

FACSIMILE: 212-506-1800

ATLANTA
HOUSTON
NEWARK
SAN FRANCISCO

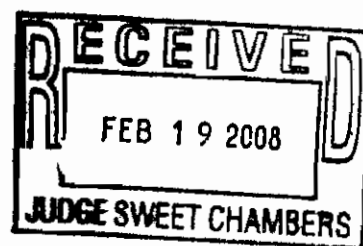
ROBERT M. NOVICK
212-506-1758



February 19, 2008

VIA HAND DELIVERY

The Honorable Robert W. Sweet
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Chambers 2230
New York, NY 10007-1312



Re: *Urban Communicators Partnership PCS v. Gabriel Capital*, 08cv502
Gabriel Capital v. Urban Communicators Partnership PCS, 08cv945,
Gabriel Capital v. Urban Comm North Carolina, Inc., 08cv946
Gabriel Capital v. Urban Comm-Mid-Atlantic Inc., 08cv947

Dear Judge Sweet:

This firm is counsel to Gabriel Capital LP ("Gabriel"), the appellant in the above-referenced appeals arising out of the chapter 11 cases of the above-referenced debtors (the "Debtors"). The first appeal has been assigned to Your Honor. The latter three appeals have been referred to Your Honor as possibly related to the first appeal.

All of the foregoing appeals are from a single order of the Bankruptcy Court, which adjudicated Gabriel's entitlement to post-petition interest. On February 12, 2008, Your Honor entered a scheduling order in appeal 08cv502 (RWS) setting a briefing schedule commencing with the filing of the Debtor's opening brief on February 27, 2008, leading to oral argument on April 16, 2008. A copy of the order is attached hereto.

Because the parties believe that all of the appeals are related, we are writing to request the Court to establish the same briefing schedule and oral argument date for the appeals in which Gabriel is the appellant (08cv945, 08cv946, and 08cv947), so that briefing may proceed simultaneously, leading to a single oral argument date (and, if the Court should so determine, a single oral argument), to conserve both the Court's and the litigants' resources.

Alternatively, Gabriel requests a one-week extension of its time to file its opening brief. Gabriel's opening brief is due today unless otherwise directed by the Court. The

Sandra Sweet USDT
2.26.08

KASOWITZ, BENSON, TORRES & FRIEDMAN LLP

The Honorable Robert W. Sweet
United States District Judge
February 19, 2008
Page 2

reason for such request, as well as the reason it is being submitted to the Court on the date the brief is due, is as follows:

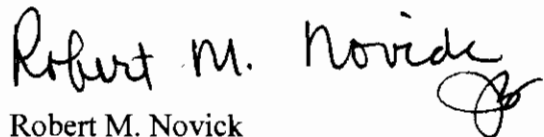
On Friday, February 15, 2008, the undersigned appeared before the Honorable S. James Otero in the United States District Court for the Central District of California, at a pretrial conference that was scheduled to occur only on that afternoon. After the close of business in New York on February 15, 2008, Judge Otero continued the conference until Tuesday, February 19, 2008. Additionally, Judge Otero directed all counsel to remain in the Los Angeles area over the weekend in order to meet and confer in person respecting various open issues in the action before him. Although the undersigned had planned and expected to timely file Gabriel's opening brief today, he is unable to do so as a result of the foregoing unforeseen circumstances.

I have attempted to contact counsel for the Debtors, Charles E. Simpson, with regard to the foregoing, but was unable to reach him over the holiday weekend. However, we have extended each other courtesies in the past and I have no reason to believe he would not consent to this request.

Accordingly, we respectfully request that the Court enter a scheduling order in each of the appeals that is consistent with that entered in appeal 08cv502, or in the alternative, extend Appellant's time to file its opening brief for one week, until February 26, 2008.

We stand ready to respond to any questions or concerns the Court may have.
Thank you for consideration.

Respectfully submitted,


Robert M. Novick

Attachment

cc: Charles E. Simpson, Esq.